

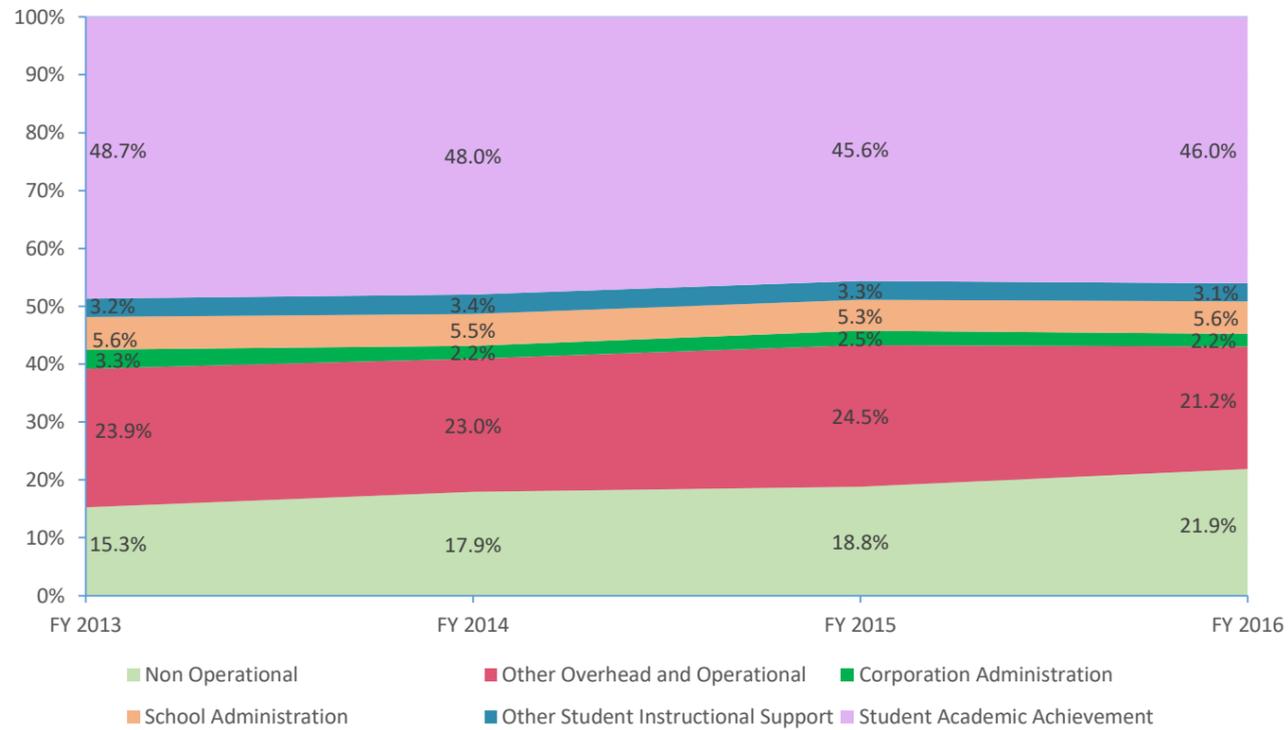
School Corporation Expenditures by Account
Biannual Financial Report Data
Greensburg Community Schools (1730)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,646,427	50.3%	\$10,658,216	50.1%	\$11,927,303	48.7%	\$11,914,907	48.0%	\$11,589,494	45.6%	\$11,854,938	46.0%
Student Instructional Support	\$1,396,044	7.3%	\$1,706,559	8.0%	\$2,162,470	8.8%	\$2,204,847	8.9%	\$2,182,940	8.6%	\$2,249,009	8.7%
Total	\$11,042,471	57.6%	\$12,364,775	58.1%	\$14,089,773	57.5%	\$14,119,755	56.8%	\$13,772,434	54.2%	\$14,103,947	54.8%

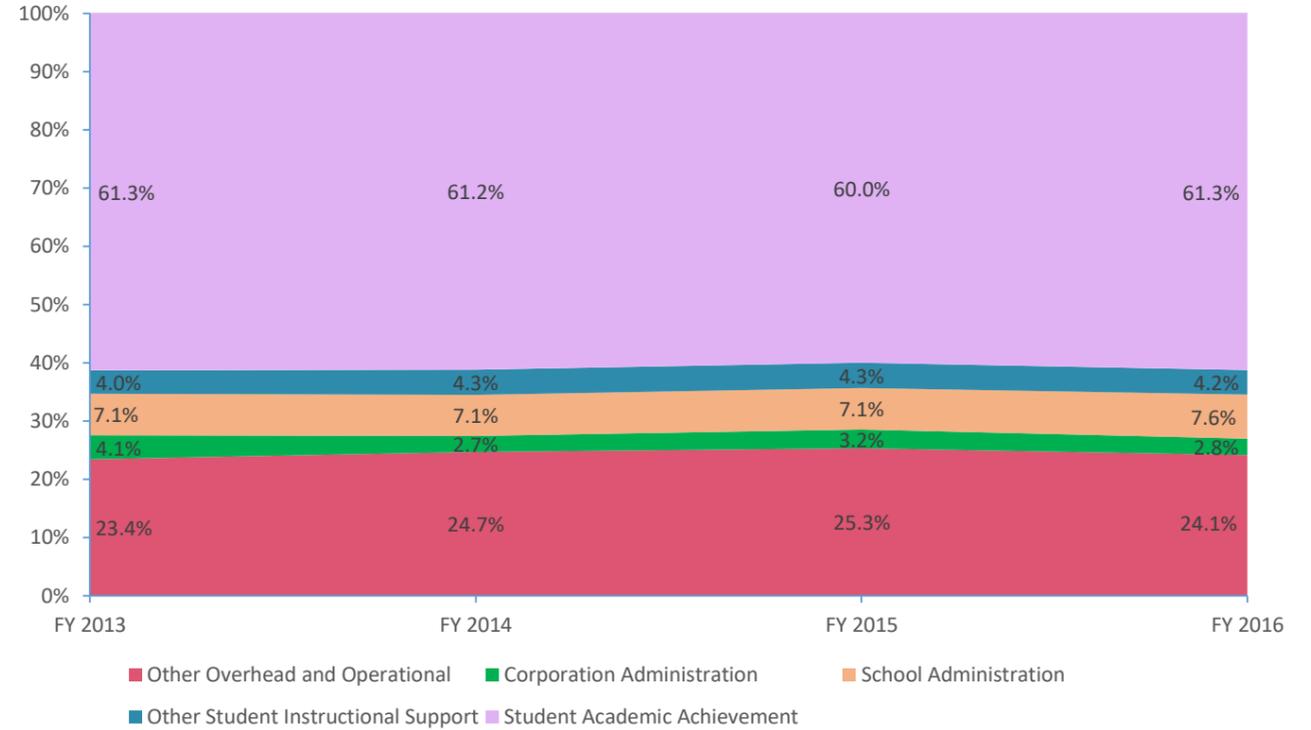
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,531,486	23.6%	\$5,295,848	24.9%	\$6,676,888	27.2%	\$6,266,981	25.2%	\$6,850,703	27.0%	\$6,012,328	23.3%
Non Operational	\$3,592,976	18.7%	\$3,625,742	17.0%	\$3,738,400	15.3%	\$4,455,082	17.9%	\$4,778,941	18.8%	\$5,632,982	21.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$8,124,462	42.4%	\$8,921,590	41.9%	\$10,415,288	42.5%	\$10,722,063	43.2%	\$11,629,644	45.8%	\$11,645,309	45.2%

Grand Total	\$19,166,932	\$21,286,365	\$24,505,061	\$24,841,818	\$25,402,078	\$25,749,256
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Greensburg Community Schools (1730)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$489,734	\$467,670	NA	NA	-4.5%
11100	Regular Programs	Elementary	\$2,786,573	\$3,908,689	\$3,082,688	\$3,142,894	12.8%	-19.6%	2.0%
11200	Regular Programs	Middle/Junior High	\$1,309,982	\$1,860,206	\$1,791,593	\$1,784,698	36.2%	-4.1%	-0.4%
11300	Regular Programs	High School	\$1,714,871	\$2,695,658	\$2,800,116	\$2,778,175	62.0%	3.1%	-0.8%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$43,548	\$0	\$0	NA	-100.0%	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$23,343	\$55,324	NA	NA	137.0%
11420	Regular Programs	Vocational Education - Agriculture B	\$0	\$0	\$87,707	\$86,497	NA	NA	-1.4%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$118,425	\$161,808	\$185,172	\$148,880	25.7%	-8.0%	-19.6%
11510	Regular Programs	Vocational Education - Cooperative Education	\$55,515	\$61,073	\$83,663	\$85,370	53.8%	39.8%	2.0%
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$0	\$0	\$85,508	\$83,389	NA	NA	-2.5%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$75,591	\$76,258	NA	NA	0.9%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$43,171	\$63,941	\$0	\$0	-100.0%	-100.0%	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$37,791	\$29,146	NA	NA	-22.9%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$667,921	\$768,466	\$775,696	\$916,201	37.2%	19.2%	18.1%
12350	Special Programs	Physical Impairment - Homebound	\$5,998	\$1,304	\$340	\$938	-84.4%	-28.1%	175.8%
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$0	\$57,347	\$53,450	NA	NA	-6.8%
12520	Special Programs	Culturally Different - Compensatory	\$7,776	\$0	\$0	\$0	-100.0%	NA	NA
12810	Special Programs	Special Education Preschool	\$51,961	\$56,958	\$84,443	\$97,639	87.9%	71.4%	15.6%
12900	Special Programs	Other Special Programs	\$64,243	\$109,053	\$243,547	\$282,685	340.0%	159.2%	16.1%
13100	Adult/Continuing Education Programs	Instruction	\$21,348	\$12,730	\$0	\$0	-100.0%	-100.0%	NA
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$23,726	\$25,631	\$39,019	\$38,797	63.5%	51.4%	-0.6%
14100	Summer School Programs	Elementary	\$0	\$0	\$0	\$1,231	NA	NA	NA
14300	Summer School Programs	High School	\$14,872	\$17,992	\$11,774	\$12,443	-16.3%	-30.8%	5.7%
16100	Remediation	Remediation Testing	\$48,770	\$46,211	\$6,750	\$313	-99.4%	-99.3%	-95.4%
16200	Remediation	Preventive Remediation	\$12,148	\$11,892	\$10,579	\$20,617	69.7%	73.4%	94.9%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$54,336	\$62,888	\$25,894	\$19,392	-64.3%	-69.2%	-25.1%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$35,110	\$47,360	\$165,493	\$148,965	324.3%	214.5%	-10.0%
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$0	\$0	\$0	\$8,710	NA	NA	NA
17900	Payments to Other Governmental Units Within State	Other	\$0	\$2,600	\$2,467	\$2,196	NA	-15.5%	-11.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$8,301	\$0	\$122,075	\$124,058	1394.4%	NA	1.6%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$30,052	\$30,868	\$209,138	\$215,717	617.8%	598.8%	3.1%
22220	Instruction	Library/Media Services - School Library	\$71,726	\$52,637	\$278,068	\$217,303	203.0%	312.8%	-21.9%
22230	Instruction	Library/Media Services - Audiovisual	\$0	\$3,592	\$3,537	\$620	NA	-82.7%	-82.5%
22240	Instruction	Library/Media Services - Educational Television	\$0	\$0	\$32,193	\$32,698	NA	NA	1.6%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$331,481	\$470,315	\$432,340	\$517,006	56.0%	9.9%	19.6%
22360	Instruction	Instruc. Related Tech. - Network Support	\$8,447	\$0	\$0	\$0	-100.0%	NA	NA
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$32,376	\$15,871	NA	NA	-51.0%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$4,400	\$14,020	NA	NA	218.6%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$4,118	\$4,127	\$0	NA	-100.0%	-100.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$171,137	\$123,905	\$210,483	\$270,139	57.8%	118.0%	28.3%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$80,808	\$88,019	NA	NA	8.9%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$53,012	\$14,773	\$13,696	\$17,608	-66.8%	19.2%	28.6%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$405,438	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$8,116,339	\$10,658,216	\$11,589,494	\$11,854,938	46.1%	11.2%	2.3%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$0	\$0	\$43,066	\$41,551	NA	NA	-3.5%
21220	Students	Guidance Services - Counseling Services	\$195,864	\$277,629	\$332,632	\$374,990	91.5%	35.1%	12.7%
21290	Students	Guidance Services - Other Guidance Services	\$0	\$0	\$17,933	\$31,259	NA	NA	74.3%
21340	Students	Health Services - Nurse Services	\$49,961	\$67,040	\$90,775	\$91,246	82.6%	36.1%	0.5%
21390	Students	Health Services - Other Health Services	\$5,477	\$4,683	\$5,498	\$6,435	17.5%	37.4%	17.0%
21420	Students	Psychological Services - Psychological Testing	\$67,211	\$91,236	\$130,008	\$131,376	95.5%	44.0%	1.1%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$0	\$156,614	\$56,936	NA	NA	-63.6%
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$49,929	\$69,905	NA	NA	40.0%

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
21910	Students	Other Support Services Students - Service Area Direction	\$5,666	\$78,434	\$0	\$0	-100.0%	-100.0%	NA
21990	Students	Other Support Services Students - Other Student Services	\$0	\$790	\$0	\$495	NA	-37.3%	NA
24100	School Administration	Office of The Principal	\$806,913	\$1,186,747	\$1,356,486	\$1,444,816	79.1%	21.7%	6.5%
Student Instructional Support Total			\$1,131,092	\$1,706,559	\$2,182,940	\$2,249,009	98.8%	31.8%	3.0%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$567	\$2,980	\$1,090	\$675	19.2%	-77.4%	-38.1%
23120	General Administration	Board of Education - Service Area Assistants	\$1,409	\$1,000	\$0	\$0	-100.0%	-100.0%	NA
23150	General Administration	Board of Education - Legal Services	\$170	\$5,448	\$440	\$825	385.3%	-84.9%	87.5%
23160	General Administration	Board of Education - Promotion Expenses	\$610	\$0	\$8,300	\$5,785	848.8%	NA	-30.3%
23190	General Administration	Board of Education - Other Governing Body Services	\$0	\$0	\$3,900	\$3,900	NA	NA	0.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$287,876	\$383,619	\$436,945	\$344,324	19.6%	-10.2%	-21.2%
23220	General Administration	Executive Administration - Community Relations	\$132	\$917	\$70	\$301	127.9%	-67.2%	329.8%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$2,765	\$36,294	\$4,666	\$6,135	121.8%	-83.1%	31.5%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$23,035	\$28,833	\$33,842	\$46,783	103.1%	62.3%	38.2%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$62,885	\$106,409	\$119,401	\$118,955	89.2%	11.8%	-0.4%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$0	\$446	\$2,619	NA	NA	487.1%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$2,906	\$2,032	\$104	\$1,251	-57.0%	-38.5%	1104.1%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$750	\$0	\$0	\$0	-100.0%	NA	NA
25720	Central Services	Personnel Services - Recruitment and Placement	\$0	\$0	\$3,823	\$6,918	NA	NA	81.0%
25730	Central Services	Personnel Services - Personnel Services	\$1,408	\$1,500	\$0	\$0	-100.0%	-100.0%	NA
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$0	\$88	\$0	\$0	NA	-100.0%	NA
25750	Central Services	Personnel Services - Health Services	\$0	\$0	\$388	\$381	NA	NA	-1.7%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	(\$516)	\$1,456	NA	NA	382.4%
25890	Central Services	Other Technology Services	\$0	\$0	\$20,465	\$23,488	NA	NA	14.8%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$56,165	\$76,632	\$102,561	\$104,668	86.4%	36.6%	2.1%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,481,618	\$1,948,112	\$2,259,404	\$1,923,434	29.8%	-1.3%	-14.9%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$437,244	\$709,940	\$843,132	\$590,596	35.1%	-16.8%	-30.0%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$578	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$117,240	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$2,457	\$320	\$1,300	\$15,302	522.8%	4681.9%	1076.9%
26700	Operation and Maintenance of Plant Services	Insurance	\$202,410	\$116,547	\$163,415	\$163,980	-19.0%	40.7%	0.3%
27010	Student Transportation	Service Area Direction	\$24,265	\$35,788	\$46,039	\$49,536	104.1%	38.4%	7.6%
27100	Student Transportation	Vehicle Operation	\$188,757	\$289,406	\$419,662	\$452,999	140.0%	56.5%	7.9%
27200	Student Transportation	Monitoring Services	\$0	\$0	\$84,805	\$87,098	NA	NA	2.7%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$76,252	\$84,930	\$189,215	\$129,525	69.9%	52.5%	-31.5%
27400	Student Transportation	Purchase of School Buses	\$76,551	\$93,864	\$403,699	\$191,919	150.7%	104.5%	-52.5%
27500	Student Transportation	Insurance on Buses	\$3,200	\$0	\$27,282	\$27,452	757.9%	NA	0.6%
27700	Student Transportation	Contracted Transportation Services	\$411,340	\$379,212	\$339,450	\$324,826	-21.0%	-14.3%	-4.3%
27900	Student Transportation	Other Student Transportation Services	\$10,005	\$0	\$5,716	\$9,485	-5.2%	NA	65.9%
27910	Student Transportation	Bus Driver Training	\$1,352	\$1,586	\$1,922	\$1,075	-20.5%	-32.2%	-44.1%
31100	Food Services Operations	Service Area Direction	\$365,640	\$41,832	\$48,000	\$49,000	-86.6%	17.1%	2.1%
31200	Food Services Operations	Food Preparation and Dispensing	\$37,634	\$418,854	\$572,278	\$573,619	1424.2%	36.9%	0.2%
31400	Food Services Operations	Food Purchases	\$405,013	\$509,945	\$668,796	\$668,619	65.1%	31.1%	0.0%
31900	Food Services Operations	Other Food Services	\$13,318	\$19,760	\$40,661	\$85,400	541.2%	332.2%	110.0%
Overhead and Operational Total			\$4,295,551	\$5,295,848	\$6,850,703	\$6,012,328	40.0%	13.5%	-12.2%
Non Operational									
33200	Category not Specified	Community Recreation	\$0	\$198	\$438	\$0	NA	-100.0%	-100.0%
33990	Other Community Services	Other	\$7,572	\$642	\$1,508	\$2,291	-69.7%	256.7%	51.9%
40100	Category not Specified	Service Area Direction	\$2,502	\$0	\$0	\$0	-100.0%	NA	NA
43000	Category not Specified	Professional Services	\$46,153	\$75,129	\$14,755	\$46,624	1.0%	-37.9%	216.0%
44000	Category not Specified	Educational Specifications Dev.	\$2,620	\$3,235	\$550	\$550	-79.0%	-83.0%	0.0%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$476,655	\$147,565	\$523,563	\$1,966,772	312.6%	1232.8%	275.7%

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Account							Percent Change					
							2006 to	2009 to	2015 to			
						FY 2006	FY 2009	FY 2015	FY 2016	2016	2016	2016
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$72,175	\$36,916	\$50,749	\$95,150	31.8%	157.7%	87.5%			
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$97,770	\$79,776	\$65,294	\$60,878	-37.7%	-23.7%	-6.8%			
46000	Category not Specified	Purchase of Moveable Equipment	\$5,321	\$953	\$0	\$0	-100.0%	-100.0%	NA			
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$419,671	\$677,452	\$1,282,617	\$671,113	59.9%	-0.9%	-47.7%			
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$0	\$112,697	\$0	NA	NA	-100.0%			
51100	Principal on Debt	Bonds	\$495,594	\$285,000	\$2,695,400	\$2,758,318	456.6%	867.8%	2.3%			
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$3,024	\$0	\$0	NA	-100.0%	NA			
52100	Interest on Debt	Bonds	\$538,095	\$80,301	\$0	\$0	-100.0%	-100.0%	NA			
52200	Interest on Debt	Temporary Loans	\$153,823	\$0	\$0	\$0	-100.0%	NA	NA			
52600	Interest on Debt	Other DLGF Approved Debt	\$3,223	\$0	\$0	\$0	-100.0%	NA	NA			
53100	Lease Rental	Buildings-Principal	\$918,500	\$1,195,000	\$0	\$0	-100.0%	-100.0%	NA			
53150	Lease Rental	Buildings-Interest	\$0	\$1,010,976	\$0	\$0	NA	-100.0%	NA			
60700	Category not Specified	Scholarships	\$353,301	\$29,576	\$31,370	\$31,285	-91.1%	5.8%	-0.3%			
Non Operational Total			\$3,592,976	\$3,625,742	\$4,778,941	\$5,632,982	56.8%	55.4%	17.9%			
Prorated by Fund												
26491 - SAA	NA	PERF - 2007 Account Code	\$47,670	\$0	\$0	\$0	NA	NA	NA			
26491 - SIS	NA	PERF - 2007 Account Code	\$8,267	\$0	\$0	\$0	NA	NA	NA			
26491 - O&O	NA	PERF - 2007 Account Code	\$7,637	\$0	\$0	\$0	NA	NA	NA			
26492 - SAA	NA	Social Security - 2007 Account Code	\$482,258	\$0	\$0	\$0	NA	NA	NA			
26492 - SIS	NA	Social Security - 2007 Account Code	\$81,307	\$0	\$0	\$0	NA	NA	NA			
26492 - O&O	NA	Social Security - 2007 Account Code	\$83,263	\$0	\$0	\$0	NA	NA	NA			
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$26,324	\$0	\$0	\$0	NA	NA	NA			
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$4,693	\$0	\$0	\$0	NA	NA	NA			
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$3,930	\$0	\$0	\$0	NA	NA	NA			
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$972,006	\$0	\$0	\$0	NA	NA	NA			
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$170,356	\$0	\$0	\$0	NA	NA	NA			
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$140,831	\$0	\$0	\$0	NA	NA	NA			
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$1,829	\$0	\$0	\$0	NA	NA	NA			
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$329	\$0	\$0	\$0	NA	NA	NA			
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$274	\$0	\$0	\$0	NA	NA	NA			
Prorated by Fund Total			\$2,030,975	\$0	\$0	\$0	NA	NA	NA			